

৩-২৬

হিসাববিজ্ঞান
দ্বিতীয় পত্র
(২০২০ সালের সিলেবাস অনুযায়ী)
সময়—৩০ মিনিট
মার্কস—৩০

বিষয় কোড : 2 5 4

পেট : গ

বিশেষ দ্রষ্টব্য: সরকারস্বত্বকৃত বহুনির্বাচনি অধীকার উত্তরপত্রে প্রাপ্ত তথ্যের বিপরীতে প্রদত্ত কার্যনির্বাহিত বৃত্তনমূলে হতে সঠিক/সর্বোৎকৃষ্ট উত্তরের বৃত্তটি বগল পায়েই কালম দ্বারা সম্পূর্ণ তরুটি কর। প্রতিটি প্রশ্নের মান ১।

গ্রন্থপত্রে কোনো একক নাম/চিহ্ন দেওয়া থাকবে না।

- ১। সল কোম্পানির মোট সম্পদের পরিমাণ ৮,০০,০০০ টাকা যার $\frac{3}{8}$ অংশ চলতি সম্পদ। চলতি দায় ১,০০,০০০ টাকা হলে কর্তৃকর্তী মূলধনের পরিমাণ কত?
- (ক) ১,০০,০০০ টাকা (খ) ২,০০,০০০ টাকা
(গ) ৩,০০,০০০ টাকা (ঘ) ৬,০০,০০০ টাকা

- ২। জনব খান এর কারবারের চলতি মাসের ও চলতি মাসের পরিমাণ সমান। ঠানবখান কারবার পরিচালনার জন্য তার কোন ধরনের সম্পদ হ্রাস করা প্রয়োজন?
- (ক) স্থায়ী সম্পদ (খ) চলতি সম্পদ
(গ) অধিক সম্পদ (ঘ) অসম্পূর্ণ সম্পদ

- ৩। অশৌনারি কারবারে অশৌনার কর্তৃক উত্তোলন হিসাবের সমাপনী জের স্থানভর্য করা হত—
- I. উত্তোলন হিসাবে
II. মূলধন হিসাবে
III. চলতি হিসাবে

নিচের কোনটি সঠিক?

(ক) I ও II (খ) I ও III
(গ) II ও III (ঘ) I, II ও III

- ৪। আর্থিক বিবরণী বিশ্লেষণের উদ্দেশ্য হল—
- I. ব্যবসায়ের মূল্যবাহু অর্থ কতটা খাটাই
II. ব্যবসায়ের দক্ষতা খাটাই
III. ব্যবসায়ের স্বচ্ছতা খাটাই

নিচের কোনটি সঠিক?

(ক) I ও II (খ) I ও III
(গ) II ও III (ঘ) I, II ও III

- ৫। কোন ধরনের শেয়ারহোল্ডারগণ কারবার পরিচালনায় অংশগ্রহণ করতে পারেন?

(ক) রাইট শেয়ার (খ) বোম্বাস শেয়ার
(গ) সাধারণ শেয়ার (ঘ) অধ্যক্ষিকার শেয়ার

নিচের উদ্দীপকটি পড়ে ৬ ও ৭ নং প্রশ্নের উত্তর দাও।

শ্রীমতী গিয়া বছরের শুরুতে ৫,০০,০০০ টাকার একটি মেশিন ক্রয় করে। উহার সংস্থাপন ব্যয় ১০,০০০ টাকা মজুরির মধ্যে অন্তর্ভুক্ত প্রযুক্তি। মোট মজুরির পরিমাণ ছিল ৪০,০০০ টাকা। মেশিনটির উপর ১০% হারে অবচয় ধার্য করার সিদ্ধান্ত গৃহীত হয়।

- ৬। মজুরির বছরের মেশিনটির অবচয়ের পরিমাণ কত টাকা?
- (ক) ৫০,০০০ টাকা (খ) ৫১,০০০ টাকা
(গ) ৫৪,০০০ টাকা (ঘ) ৫৫,০০০ টাকা

- ৭। অবচয়ের হার ১০% হলে—

I. পরিচালন মূল্যবাহু প্রাপ্ত পেমেন্ট
II. আয়কর কমা পরিচালনা করতে হতো
III. শেয়ার সঞ্চিতি সৃষ্টি হতো

নিচের কোনটি সঠিক?

(ক) I ও II (খ) I ও III
(গ) II ও III (ঘ) I, II ও III

- ৮। অশৌনারি ব্যবসায়ের সর্বোচ্চ লভ্যা সংখ্যা কত?

(ক) ২ (খ) ৭
(গ) ২০ (ঘ) ৫০

- ৯। মুক্তি অবস্থানে অশৌনার কর্তৃক প্রদত্ত কলের মূল্যের হার কত?

(ক) ৬% (খ) ৮%
(গ) ১০% (ঘ) ১২%

- ১০। শেয়ার অবস্থার কোন ধরনের সম্পদ?

(ক) অধিক (খ) চলতি
(গ) স্থায়ী (ঘ) অসম্পদ

- ১১। বোম্বাস শেয়ার ইস্যু করা হত—

I. কর্তৃক শেয়ারহোল্ডারগণের
II. অধিক শেয়ারহোল্ডারগণের
III. নাম লভ্যাংশের পরিবর্তে

নিচের কোনটি সঠিক?

(ক) I ও II (খ) I ও III
(গ) II ও III (ঘ) I, II ও III

নিচের অনুচ্ছেদটি পড় এবং ১২ ও ১৩ নং প্রশ্নের উত্তর দাও।

ক, খ ও গ বছরকমে ৫০,০০০ টাকা, ৬০,০০০ টাকা এবং ৭০,০০০ টাকা মূলধন নিয়ে বৈধিত হ্রাস মাধ্যমে একটি অশৌনারি কারবার শুরু করে। মূলধনের উপর ১০% মূল ধারের কমা মুক্তিতে থাকলেও কলের মূল এবং মূল্যবাহু বইয়ের ব্যাপারে কিছু উত্তেজ করা হয়নি। 'ক' বছরের মাধ্যমিকভাবে কগ হিসাবে ৩০,০০০ টাকা কারবারে আদায় করে। বছর শেষে কারবারের মূল্যবাহু পাড়ায় ৩০,০০০ টাকা।

- ১২। 'ক' প্রদত্ত কলের মূল্যের পরিমাণ কত?

(ক) মূল নাই (খ) ২০০ টাকা
(গ) ১৮০০ টাকা (ঘ) ৩,০০০ টাকা

[পর পৃষ্ঠা দ্রষ্টব্য]

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